

Control Agencies

Fund: General (0001-00)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205). The fund sources are: 1) individual income tax, 2) corporate income tax, 3) sales tax, 4) cigarette tax, 5) beer tax, 6) wine tax, 7) liquor surcharge, 8) kilowatt hour tax, 9) mine license tax, 10) Treasurer's interest on investments of certain idle state funds, 11) court fees and fines, 12) insurance premium tax, 13) sale of alcoholic beverage licenses, 14) unclaimed property, 15) articles of incorporation and uniform commercial code filing fees, 16) estate and transfer tax, and 17) other miscellaneous sources from various agency receipts.

Uses: The State Treasurer Control Agency is used to account for payment of TAN expenses (withheld from proceeds) and the costs of redemption of tax anticipation notes (§63-3204).

The General Fund is used to provide for the payment of external tax anticipation notes and their interest (§63-3203).

Budget Unit: STBA (Cont) (152) Control Agency-TAN

FY 03 \$10,591,669	FY 04 \$7,621,735	FY 05 \$6,976,690	FY 06 \$10,503,425	FY 07 \$4,522,397
---------------------------	--------------------------	--------------------------	---------------------------	--------------------------

Fund: Budget Stabilization (0150-00)

Sources: In 1984 Idaho Code, §57-814 created the Budget Reserve Fund "to which shall be deposited such appropriations as may be made by law". Interest earnings from the investment of moneys in this fund went to the General Fund until 1989, to the Budget Reserve Fund from 1989 to 1990, and have been credited to the Permanent Building Fund since 1990. Although funding has been primarily provided from General Fund budget surpluses (\$12 million in 1989 and \$38 million in 1990), \$6,255,800 was added in 1994 from the Liquor Fund. In 1998 the fund was renamed the Budget Stabilization Fund and the statute was amended substantively. The 1998 legislation amended the law to make quarterly transfers from the General Fund depending on the change in the previous year's General Fund receipts. The amount of moneys in the budget stabilization fund shall not exceed five percent of the total general fund receipts for the fiscal year just ending.

Uses: Funds have been used to balance the General Fund budget at year end, support local highway projects, support the Oregon Trail Sesquicentennial, fund a juvenile corrections study, and provide additional funding to public schools. In 1996 and 1997 funds were used to match federal funds needed for flood repairs. Also, in 1997 an appropriation was made from the Budget Reserve Account to the State Controller's Office for the purpose of replacing a fee rate increase for programs funded by the General Fund. In FY 2001 the fund reached a high balance of \$63 million, of which all was used to balance the General Fund budgets in FY 2002, FY 2003, and FY 2004. Between 2004 and 2007 the balance in the fund grew steadily and with a cash transfer in February of 2006 of \$70 million the balance at the end of FY 2007 stood at \$121.6 million or 5% of the FY 2006 General Fund Revenues.

Budget Unit: NONE (Cont) (001) Statewide Control

FY 03 \$0	FY 04 \$0	FY 05 \$0	FY 06 \$0	FY 07 \$0
------------------	------------------	------------------	------------------	------------------

Fund: American Trucking Settlement (0257-00)

Sources: Shall be credited all moneys as may be provided by law.

Uses: Moneys in the fund are continuously appropriated and shall be used to satisfy the settlement agreement as approved by the court pursuant to Case No. CV OC 9700924D, American Trucking Association, et al. v. State of Idaho, et al., in the fourth judicial district, in accordance with the terms of such agreement.

Interest earned on the investment of idle moneys in the settlement fund shall be paid to the settlement fund. (§40-710)

Budget Unit: STBC (Cont) (152) ATA Settlement Fund

FY 03 \$5,221,198	FY 04 \$88,544	FY 05 \$0	FY 06 \$0	FY 07 \$0
--------------------------	-----------------------	------------------	------------------	------------------

Fund: School Safety & Health Revolving Loan (0403-01)

Sources: Shall be credited all moneys that may be appropriated, apportioned, allocated, and paid back to that fund.

Uses: Loans to a school district that does not have the financial resources to abate unsafe or unhealthy conditions identified pursuant to section 33-1613, Idaho Code, and which is eligible to seek additional funds under subsection (5)(b)(ii) of section 33-1613, Idaho Code. (§33-1017)

Budget Unit: STBD (Cont) (152) School Safety and Health Rev Loan - Cont

FY 03 \$406,445	FY 04 \$0	FY 05 \$0	FY 06 \$0	FY 07 \$0
------------------------	------------------	------------------	------------------	------------------

Fund: Charitable Institutions Endowment Income (0481-03)

Sources: Income derived from certain lands granted to the State by Congress and managed by the State Department of Lands (§66-1105). This income includes:

- a) interest from the sale of land and the permanent financial trust,
- b) interest from the sale of timber,
- c) land rentals, cottage site rentals, grazing rentals and mineral royalties.

Uses: Money is transferred from this fund to other accounts in the following proportions (§66-1106):
26.67% to fund 0481-03 - Idaho State University Income Fund,
26.67% to fund 0481-29 - Juvenile Correction Center Income Fund,
26.67% to fund 0481-26 - State Hospital North Income Fund,
16.66% to fund 0481-24 - Idaho Veterans Home Income Fund,
3.33% to fund 0481-22 - State School for the Deaf and Blind Income Fund

Budget Unit: AAAB (Cont) (001) Charitable and Normal School Statewide Control

FY 03 \$0	FY 04 \$0	FY 05 \$0	FY 06 \$0	FY 07 \$0
------------------	------------------	------------------	------------------	------------------

Fund: Normal School Endowment Income (0481-04)

Sources: Income derived from certain lands granted to the State by Congress and managed by the State Department of Lands (§33-3301). The income includes:

- 1. interest from the sale of land and the permanent financial trust,
- 2. interest from the sale of timber,
- 3. land rents, cottage site rentals, grazing rentals and mineral royalties.

Uses: Money from this account is distributed as follows:
50% to fund 0481-04, the Lewis-Clark State College Income Fund (§33-3302).

50% to fund 0481-04, the Idaho State University Teacher Training Fund (§33-3304).

Budget Unit: AAAB (Cont) (001) Charitable and Normal School Statewide Control

FY 03 \$0	FY 04 \$0	FY 05 \$0	FY 06 \$0	FY 07 \$0
------------------	------------------	------------------	------------------	------------------

Fund: Capitol Endowment Income (0481-09)

Sources: Earnings of the Capitol Endowment Permanent Fund.
Proceeds of the sale of timber growing upon the Capitol Endowment lands.
Proceeds of leases of Capitol Endowment lands.
Proceeds of interest charged upon deferred payments on Capitol Endowment lands or timber on those lands.
All interest earned on the Capitol Endowment Income Fund.
All public and private moneys donated.
Monies appropriated to this fund by the Legislature.
All other proceeds received from the use of Capitol Endowment lands and not otherwise designated for deposit in the Capitol Endowment Permanent Fund. (§67-1611)

Uses: Maintaining and preserving the Capitol building, grounds, and furnishings. Subject to annual appropriations by the legislature.

Budget Unit: STBB (Cont) (152) State Treasurer Custodial Investments

FY 03 \$0	FY 04 \$0	FY 05 \$0	FY 06 \$0	FY 07 \$0
-----------	-----------	-----------	-----------	-----------

Fund: Public Schools Permanent Endowment (0526-01)

Sources: a) Proceeds from the sale of lands granted to the state by the federal government, known as public school endowment lands, and lands granted in lieu of public school endowment lands;
b) Lands, money or other property acquired by gift or grant from any person or corporation or under any law or grant of the federal government for general educational purposes;
c) All other grants of lands or money made to the state from the federal government for general educational purposes where no other purpose is indicated in the grant;
d) All estates or distributive shares of estates that may escheat to the state;
e) All unclaimed shares or dividends or any corporation incorporated under the laws of the state;
f) Proceeds of royalties arising from the extraction of minerals on public school land owned by the state;
g) Other proceeds and avails as are required by law of the federal government or of the state of Idaho to be made a part of the fund; and
h) Moneys allocated from the public school earnings reserve fund. (§33-902)

Public school endowment land sale proceeds may be deposited into the land bank fund established in section 58-133, Idaho Code, to be used to acquire other lands within the state for the benefit of the endowment beneficiaries. If proceeds from the sale of public school endowment lands are not used to acquire other lands in accordance with section 58-133, Idaho Code, the proceeds from the sale shall be deposited into the public school permanent endowment fund along with any earnings on the proceeds.

Uses: Earnings from the investment of the public school permanent endowment fund shall be distributed according to the provisions of section 57-723A, Idaho Code.

Budget Unit: STBB (Cont) (152) State Treasurer Custodial Investments

FY 03 \$0	FY 04 \$0	FY 05 \$0	FY 06 \$0	FY 07 \$0
-----------	-----------	-----------	-----------	-----------

Fund: Capitol Permanent Endowment (0526-10)

Sources: a) The proceeds of the sale of lands granted to the state of Idaho for the purpose of facilitating the construction, repair, furnishing and improvement of public buildings at its capitol by and Act of Congress 926 Stat. L. 214, ch 656 (1890) (as amended)) entitled "An Act to Provide for the Admission of the State of Idaho into the Union," comprising thirty-two thousand (32,000) acres, or any portion thereof, or mineral therein;
b) All unappropriated and unencumbered moneys in the public building fund shown on the state controller's chart of accounts as Fund No. 0481-09;
c) Retained earnings to compensate for the effects of inflation; and
d) Legislative appropriations.

The fund shall be managed by the endowment fund investment board in accordance with chapter 5, title 68, Idaho Code. All realized earnings shall be credited to the capitol endowment income fund created in section 67-1611, Idaho Code. (§67-1610)

Uses: To facilitate the construction, repair, furnishing and improvement of public buildings at its capitol.

Budget Unit: STBB (Cont) (152) State Treasurer Custodial Investments

FY 03 \$0	FY 04 \$0	FY 05 \$0	FY 06 \$0	FY 07 \$0
-----------	-----------	-----------	-----------	-----------

Fund: Payroll Trust (0590-00)

Sources: On a payroll by payroll basis Statewide Payroll interfaces with Statewide Accounting to charge and transfer all gross earnings and employer paid benefits into this fund. When payroll processes, employees' net pay and all involuntary and voluntary payroll deductions are distributed from this fund. The fund includes employees' deductions for US Savings Bonds. These deductions amounts are held until a sufficient amount to purchase a bond has been deducted. Attachments against an employee's earnings, if statutorily authorized, are also included in this fund.

Uses: This fund is used as a depository for all State Agencies' payroll costs associated with the State's payroll; bi-weekly, casual labor, monthly Judicial and university payrolls. The payroll costs include withholding for state and federal income taxes, social security taxes and employer/employee payroll deductions. Employee savings bond purchases and garnishments against employee wages are also maintained in this fund.

Budget Unit: NONE (Cont) (142) Statewide Payroll Control

FY 03 \$0	FY 04 \$0	FY 05 \$0	FY 06 \$0	FY 07 \$0
-----------	-----------	-----------	-----------	-----------

Fund: Election Campaign (0600-00)

Sources: Designation by individuals - (a) every individual whose income tax liability for any taxable year is one dollar (\$1) or more under the provisions of this Chapter may designate that one dollar (\$1) shall be paid into the Election Campaign Fund established by this Act (§63-3088).

Uses: Each political party through its central committee shall be eligible for payments from the fund, which has been designated by the contributing individuals and credited to the separate fund maintained for the party. The State Controller shall maintain within the fund a separate coding for each party for which a specific designation is made under the provisions of §63-3088, Idaho Code, and shall keep a separate code for moneys for which no specific designation is made and which are to be distributed as provided in §34-2503, Idaho Code.

Budget Unit: NONE (Cont) (001) Statewide Control

FY 03 \$0	FY 04 \$0	FY 05 \$0	FY 06 \$0	FY 07 \$0
-----------	-----------	-----------	-----------	-----------

Fund: Idle Pool (0624-00)

Sources: All existing fund balances, pooled into this fund for investment purposes only. Interest earned on these investments is receipted to the fund for which the balance was invested.

Uses: No money expended from this fund, other than for investments and for interest pro-ration. Fund cash balance is always zero.

Budget Unit: STBE (Cont) (152) State Treasurer Custodial Investments

FY 03 \$0	FY 04 \$0	FY 05 \$0	FY 06 \$0	FY 07 \$0
-----------	-----------	-----------	-----------	-----------

Fund: Joint Exercise of Powers (0625-00)

Sources: Idle cash balances from local governmental agencies. Money is pooled and invested in interest earning securities. Interest is added to each investor's account balance, less a professional-services management fee.

Uses: Professional service fees earned are transferred to fund 0475-06 in Agency 150.

Budget Unit: STBB (Cont) (152) State Treasurer Custodial Investments

FY 03 \$0	FY 04 \$0	FY 05 \$0	FY 06 \$0	FY 07 \$0
-----------	-----------	-----------	-----------	-----------

Fund: Custodial (0630-00)

Sources: The fund is used to temporarily deposit Idaho's share of National Forest Fund receipts, Mineral Leasing, Taylor Grazing, and unidentified bank deposits before distributing to the appropriate recipient.

Uses: The money is received by the State Treasurer and then distributed to the appropriate county or state agency.

Budget Unit: NONE (Cont) (152)

FY 03 \$0	FY 04 \$0	FY 05 \$0	FY 06 \$0	FY 07 \$0
-----------	-----------	-----------	-----------	-----------

Control Agencies Grand Total

FY 03 \$16,219,312	FY 04 \$7,710,278	FY 05 \$6,976,690	FY 06 \$10,503,425	FY 07 \$4,522,397
--------------------	-------------------	-------------------	--------------------	-------------------